


EXHIBIT A

LEHMAN BROTHERS HOLDINGS, INC., Debtor
Case No. 08-13555 (JMP)

STATEMENT ATTACHED TO
PROOF OF CLAIM OF IRA WERTENTEIL

Claimant Ira Wertenteil ("Claimant" or "Assignee") is the Assignee of the account of Robert Perl, 18 Leroy Street, New York, NY 10014-3905 ("Assignor") pursuant to an assignment, dated 12/11 2008, a copy of which is attached. Claimant files this claim pursuant to Rule 3001 (e) of the Rules of Bankruptcy Procedure. 


In 2007 and 2008, Assignor invested in Lehman Brothers Holdings, Inc.'s ("LBHI") "3 2/3-Year-Cash-Settled Call Warrants Link to the Performance of D.E. Shaw Oculus Fund ("Oculus Warrant Fund") and "4-Year, 2-Month Cash-Settled Call Warrants Linked to the Performance of Millennium USA LP" ("Millennium Warrant Fund") the Oculus Warrant Fund and Millennium Warrant Fund together, the "Warrant Funds").

Upon information and belief, the assets and/or interests directly relating to the Warrant Funds, in the form of "certificates", "shares", "transactions" or in other forms or structures, that represent direct or indirect economic interests in the D.E. Shaw Oculus Fund and the Millennium Fund, are extant and presently are being held by and/or managed by Lehman Brothers Inc., ("LBI"), LBHI and/or another Lehman affiliated entity or entities. If such assets are recognized by the court as property held for Assignor and other similar investors, Claimant believes that it is a secured creditor, and reserves its right to so claim.

As reflected in the annexed statements for Account No. 832-04711, the Assignor's investment in the Oculus Warrant Fund was \$277,423.85 and his investment in the Millennium Warrant Fund was \$163,967.65 for a total of \$441,391.50.

Previously, Assignor filed a SIPC Claim against LBI.

Claimant reserves its rights (a) to assert claims against any and all parties other than LBHI and LBI and (b) to amend this claim.



**ASSIGNMENT AND ASSUMPTION
OF MILLENNIUM CALL WARRENTS**

KNOW THAT ROBERT PERL ("Assignor"), in consideration of five thousand eight hundred fifty dollars (\$5,850) paid to Assignor, the receipt of which is hereby acknowledged, hereby assigns and transfers to IRA WERTENTIEL, ("Assignee"), 650 shares WTS LEHMAN BROS HLDGS INC CALL WT LKD MILLENNIUM Indicative bid, as of 10/1/08, CUSIP Number 524935111 (the "Assigned Shares").

TO HAVE AND TO HOLD the Assigned Shares unto Assignee and its successors and assigns forever.

As a result of the Assignment of the Assigned Shares Interest by Assignor by Assignee, Assignor will not retain any membership interest in the Assigned Shares.

Assignor hereby represents and warrants to Assignee that (a) Assignor has never previously assigned or transferred the Assigned Shares, and (b) the Assigned Shares being transferred hereunder are free of all liens and encumbrances created by Assignor.

Except as otherwise set forth above, this Assignment is made without any representation or warranty by Assignor and without any recourse against Assignor in any event whatsoever.

Assignee accepts the foregoing assignment and agrees to assume all obligations relating to the Assigned Membership Interest accruing from and after the date hereof.

IN WITNESS WHEREOF, Assignor and Assignee have executed this instrument as of the 1st day of December, 2008.

Assignor:

Robert Perl

By: 

Name.

Assignee:


Ira Wertentiel

**ASSIGNMENT AND ASSUMPTION
OF DE SHAW OCCULUS CALL WARRENTS**

KNOW THAT ROBERT PERL ("Assignor"), in consideration of nine thousand six hundred and three dollars (\$9,603.00) paid to Assignor, the receipt of which is hereby acknowledged, hereby assigns and transfers to IRA WERTENTIEL, ("Assignee"), 1,067 shares WTS LEHMAN BROS HLDGS INC CALL WT LKD DE SHAW OCULUS CUSIP number 52520W143 (the "Assigned Shares").

TO HAVE AND TO HOLD the Assigned Shares unto Assignee and its successors and assigns forever.

As a result of the Assignment of the Assigned Shares Interest by Assignor by Assignee, Assignor will not retain any membership interest in the Assigned Shares.

Assignor hereby represents and warrants to Assignee that (a) Assignor has never previously assigned or transferred the Assigned Shares, and (b) the Assigned Shares being transferred hereunder are free of all liens and encumbrances created by Assignor.

Except as otherwise set forth above, this Assignment is made without any representation or warranty by Assignor and without any recourse against Assignor in any event whatsoever.

Assignee accepts the foregoing assignment and agrees to assume all obligations relating to the Assigned Membership Interest accruing from and after the date hereof.

IN WITNESS WHEREOF, Assignor and Assignee have executed this instrument as of the 1st day of December, 2008.

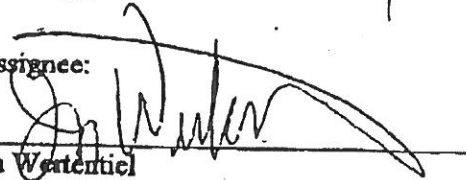
Assignor:

Robert Perl

By: 

Name:

Assignee:


Ira Wertentiel